8. MASTER EARNINGS FILE (MEF)..... 8.2

8.1. THE MEF MASTER FILE..... 8.2
8.1.1. Source of Data and File Structure..... 8.2
8.1.2. Crosswalk of Research Subject and Data Elements..... 8.3
8.1.3. Data Usage Issues..... 8.3
8.2. DESCRIPTION OF MEF DATA ELEMENTS..... 8.8
8.2.1. DOB Date of Birth of Primary..... 8.10
8.2.2. DOD Date of Death..... 8.11
8.2.3. ERN FICA Earnings Annually 1951-present..... 8.12
8.2.4. FST-YR-EARNINGS First Year of FICA Earnings After 1950..... 8.13
8.2.5. LST-YR-EARNINGS Last Year of FICA Earnings..... 8.14
8.2.6. RACE Race of Account Number Holder..... 8.15
8.2.7. SEX Sex of Account Number Holder..... 8.16
8.2.8. SSN Account Number (SSN or CAN)..... 8.17
8.2.9. SUM-QC Quarters of Coverage Annually for 1951-1977..... 8.18
8.2.10. TOTAL-EARNINGS-3750 Cumulative Earnings 1937 to 1950..... 8.19
8.2.11. TOTAL-EARNINGS-5177 Cumulative Earnings 1951 to 1977..... 8.20
8.2.12. TOTAL-EARNINGS-78TD Cumulative Earnings 1978 to Date..... 8.21
8.2.13. TOTAL-QC4750 Cumulative Quarters of Coverage 1947 to 1950..... 8.22
8.2.14. TOTAL-QC5177 Cumulative Quarters of Coverage 1951 to 1977..... 8.23
8.2.15. EET Earnings Type of Employment..... 8.24
8.2.16. EIN Employer Identification Number..... 8.25
8.2.17. ERT Earnings Report Type..... 8.26
8.2.18. ERY Earnings Report Year..... 8.28
8.2.19. ETC Earnings Total Compensation..... 8.29
8.2.20. TRN Total FICA Earnings..... 8.30
8.3. MEF-BASED EXTRACTS..... 8.31

8. Master Earnings File (MEF)

8.1. The MEF Master File

The Master Earnings File (MEF) is SSA's primary repository of earnings data for the US population. It contains annual summaries of all FICA earnings received by an individual and detailed information on all FICA earnings processed since 1977.

8.1.1. Source of Data and File Structure

A MEF record is created when the corresponding Numident record is created. Identifying information, such as SSN, name, race, sex, and date of birth are taken from the Numident. The primary source of information for the MEF is the W-2 form, which is sent directly to SSA. W-2 forms arrive at SSA continuously. The MEF is updated with this new W-2 information on a weekly basis.

The MEF is stored in a compressed record structure. Each record is divided into nine sections or segments with different types of information. The segments are as follows:

- Header Segment– This is the only mandatory segment. The header contains SSN, name, sex, race, date of birth, and date of death from the Numident and a count of the number of entries found on the remainder of the record.
- Summary Segment – This segment contains annual FICA earnings from 1937 to present. It also contains annual information on MQGE/MQFE earnings, quarters of coverage, self-employment earnings, and military earnings indicators. The record has space for earnings through 2025.
- Summary Segment- This segment contains annual FICA earnings 1951 to 2025, MQGE/MQFE earnings 1983 to 2025 and military credits 1968 to 2002. In addition, quarters of coverage patterns 1951 to 1977, aggregate earnings 1937 to 1950 and various indicators for disability, railroad etc. Other administrative data is available such as Sex, Race, Date of Birth.
- Posted Earnings Detail Segment – This segment contains W-2-level data for all FICA and MQGE related earnings since 1978. This is the "detailed" information that is summarized on the Summary segment. This is the historical record of additions to the MEF. There is space for 1750 entries.

  Note: "Posted" refers to FICA-eligible income which is posted or summarized to the Summary Segment.
- Unposted Detail Segment – This segment contain detailed non-FICA-related earnings, e.g., earnings not subject to FICA tax, such as deferred earnings paid into 401(k) retirement plans. "Unposted" refers to the fact that this income is not summarized on the Summary Segment.

- Discrepancy Detail Segment – This segment is created when earnings discrepancies are identified. This indicates that the case is being investigated.
- Employer Special Payment Segment – This segment contains special employer payments not considered to be detail items, such as sick pay. This segment is not maintained and the information is now housed in the Unposted Detail Segment.
- Railroad Main Segment – This segment contains data from the Railroad Retirement Master File.
- Railroad Film Segment – This segment contains data keyed in from Railroad Retirement microfilm.
- Old Start Quarterly Segment – This segment contains a quarterly summary of earnings for the period 1937-1955. This data has been keyed-in from microfilm.

Data on the MEF are sorted by year, and there are other sub-sorts within each year.

8.1.2. Crosswalk of Research Subject and Data Elements

The MEF is primarily used for studies of income and income distribution.

8.1.3. Data Usage Issues

This subsection discusses some data usage issues related to the distinction between Summary and Posted Detail Segments.

Using the Summary and Posted Detail Segments

The MEF Summary Segment summarizes all earnings information found on the Posted Detail Segment. It represents annual "net" amounts of all reported W-2 earnings for all employers, by tax year. Thus, the summary record would contain the same value for total FICA earnings if a worker earned $30,000 from a single job, or $30,000 from three separate $10,000 jobs. Researchers interested in earnings summarized to the annual level may use data elements from the Summary Segment.

The Posted Detail Segment contains individual entries for every W-2 form reported for a worker. In the above example, the Detail Segment would contain three separate entries for each $10,000 job. Researchers interested in earnings at the employer level, or who want to reconstruct earnings histories in a given year, will need to use the information from the Detail Segment.

The main way to access the MEF is to submit a file of SSNs through the New Summary Earnings Finder Process, which produces two output files based on the Summary Segment. The first data file includes only FICA-covered wages; yearly earnings are capped at the FICA maximum. The second data file contains total earnings, including Medicare Taxable Earnings; for recent years, those annual earnings are not capped at the FICA maximum. Authorized researchers within SSA can access earnings from the Detail Segment through a separate finder process.

Working with Entries on the MEF Posted Detail Segment

The Posted Detail Segment can contain up to 1750 repeating blocks of data elements, each representing a single entry. Entries are never updated. Each subsequent W-2 posting generates an entirely new entry. The Posted Detail Segment is intended to provide a complete audit trail of a worker's FICA earnings history.

Each Posted Detail entry represents an individual W-2 form received from an employer. Unlike the Summary Segment, a Detail Segment entry contains a single multi-purpose money field that can contain different types of earnings, as appropriate. Examples include regular wage and salary earnings, military earnings, delinquent reports, and adjustments to previous postings. In addition, the Earnings Total Compensation field represents the value that is contained in Box1 of the W-2 form or the uncapped income amount. Researchers who want to reconstruct annual earnings will need to distinguish among the multiple entries on the MEF Detail Segment. To do this, the data elements Earnings Report Type (ERT) and Earnings Type of Employment (EET) must be examined. The two data elements identify the precise type of entry. The following table summarizes the relationship between ERT and EET.

ERT	EET	Description
A	A	W-2 FICA Regular
A	E	W-2 FICA Military
A	G	W-2 State and Local Government
A	M	W-2 Agricultural
A	N	W-2 Non-Profit
A	O	MGFE Tips
A	P	W-2 FICA Household
A	Q	W-2 MQFE
A	S	W-2 FICA State and Local Tips
A	T	W-2 FICA Tips
A	V	W-2 FICA State and Local Limit of Liability
A	W	W-2 FICA State and Local Agricultural
A	X	W-2 FICA State and Local Agricultural Limit of Liability

ERT	EET	Description
I	A	Delinquent W-2 FICA Regular
I	E	Delinquent W-2 FICA Military
I	G	Delinquent W-2 FICA State and Local
I	M	Delinquent W-2 FICA Agricultural
I	N	Delinquent W-2 FICA Nonprofit
I	O	Delinquent MGFE Tips
I	P	Delinquent W-2 FICA Household
I	Q	Delinquent W-2 MQFE MQGE
I	S	Delinquent W-2 FICA State and Local Tips
I	T	Delinquent W-2 FICA Tips
I	V	Delinquent W-2 FICA State and Local Limit of Liability
I	W	Delinquent W-2 FICA State and Local Agricultural
I	X	Delinquent W-2 FICA State and Local Agricultural Limit of Liability
E	A	Corrected W-2 FICA Regular
E	E	Corrected W-2 FICA Military
E	G	Corrected W-2 FICA State and Local
E	M	Corrected W-2 FICA Agricultural
E	N	Corrected W-2 FICA Nonprofit
E	O	Corrected W-2 FICA MGFE Tips MQGE Tips
E	P	Corrected W-2 FICA Household
E	Q	Corrected W-2 MQFE MQGE
E	S	Corrected W-2 FICA State and Local Tips
E	T	Corrected W-2 FICA Tips
E	V	Corrected W-2 FICA State and Local Limit of Liability
E	W	Corrected W-2 FICA State and Local Agricultural
E	W	Corrected W-2 FICA State and Local Agricultural Limit of Liability
D	A	W-2 Non-FICA Regular
D	G	W-2 Non-FICA State and Local
D	B	W-2 Non-FICA Special Wage Payment
D	J	W-2 Non-FICA Deferred Compensation
D	K	W-2 Non-FICA 457 Distributions
D	M	W-2 Non-FICA Agricultural
D	P ***R***	W-2 Non-FICA Railroad
F	A	Corrected W-2 Non-FICA Regular
F	G	Corrected W-2 Non-FICA State and Local
F	M	Corrected W-2 Non-FICA Agricultural
F	P	Corrected W-2 Non-FICA Household
F	R	Corrected W-2 Non-FICA Railroad
L	A	Delinquent Corrected W-2 FICA Regular
L	E	Delinquent Corrected W-2 FICA Military
L	G	Delinquent Corrected W-2 FICA State and Local
L	M	Delinquent Corrected W-2 FICA Agricultural
L	N	Delinquent Corrected W-2 FICA Nonprofit
L	O	Delinquent Corrected MGFE Tips

ERT	EET	Description
L	P	Delinquent Corrected W-2 FICA Household
L	Q	Delinquent Corrected W-2 MGFE MQGE
L	S	Delinquent Corrected W-2 FICA State and Local Tips
L	T	Delinquent Corrected W-2 FICA Tips
L	V	Delinquent Corrected W-2 FICA State and Local Limit of Liability
L	W	Delinquent Corrected W-2 FICA Agricultural
L	X	Delinquent Corrected W-2 FICA State and Local Agricultural Limit of Liability
W	A	Quarterly Regular
W	E	Quarterly Military
W	G	Quarterly State and Local
W	M	Quarterly Agricultural
W	N	Quarterly Nonprofit
W	P	Quarterly Household
W	S	Quarterly State and Local Tips
W	T	Quarterly Tips
W	V	Quarterly State and Local Limit of Liability
W	W	Quarterly Agricultural
W	X	Quarterly State and Local Agricultural Limit of Liability
X	A	Quarterly Delinquent Regular
X	E	Quarterly Delinquent Military
X	G	Quarterly Delinquent State and Local
X	M	Quarterly Delinquent Agricultural
X	P	Quarterly Delinquent Household
X	S	Quarterly Delinquent State and Local Tips
X	T	Quarterly Delinquent Tips
X	V	Quarterly Delinquent State and Local Limit of Liability
X	W	Quarterly Delinquent Agricultural
X	X	Quarterly Delinquent State and Local Agricultural Limit of Liability
P	A	7010 Annual Regular
P	E	7010 Annual Military
P	M	7010 Annual Agricultural
P	N	7010 Annual Non-Profit
P	P	7010 Annual Household
P	Q	7010 Annual MQFE MQGE
P	T	7010 Annual Tips
Q	A	7010 Quarterly Regular
Q	E	7010 Quarterly Military
Q	M	7010 Quarterly Agricultural
Q	P	7010 Quarterly Household
Q	T	7010 Quarterly Tips
R	T	Quarterly Unreported Tips
S	A	External Adjustment Quarterly Regular
S	E	External Adjustment Quarterly Military

ERT	EET	Description
S	G	External Adjustment Quarterly State and Local
S	M	External Adjustment Quarterly Agricultural
S	P	External Adjustment Quarterly Household
S	S	External Adjustment Quarterly State and Local Tips
S	T	External Adjustment Quarterly Tips
S	V	External Adjustment Quarterly State and Local Limit of Liability
S	W	External Adjustment Quarterly Agricultural
S	X	External Adjustment Quarterly State and Local Agricultural Limit of Liability
T	T	Annual Unreported Tips
U	A	External Adjustment Annual Regular
U	E	External Adjustment Annual Military
U	G	External Adjustment Annual State and Local
U	I	External Adjustment Annual Self-Employed
U	M	External Adjustment Annual Agricultural
U	N	External Adjustment Annual Non-Profit
U	O	External Adjustment Annual MGFE Tips MQGE Tips
U	P	External Adjustment Annual Household
U	Q	External Adjustment Annual MQFE MQGE
U	S	External Adjustment Annual State and Local Tips
U	T	External Adjustment Annual Tips
U	V	External Adjustment Annual State and Local Limit of Liability
U	W	External Adjustment Annual State and Local Agricultural
U	X	External Adjustment Annual State and Local Agricultural Limit of Liability
Y	A	Internal Adjustment Quarterly Regular
Y	E	Internal Adjustment Quarterly Military
Y	G	Internal Adjustment Quarterly State and Local
Y	M	Internal Adjustment Quarterly Agricultural
Y	P	Internal Adjustment Quarterly Household
Y	S	Internal Adjustment Quarterly State and Local Tips
Y	T	Internal Adjustment Quarterly Tips
Y	W	Internal Adjustment Quarterly State and Local Agricultural
Y	X	Internal Adjustment Quarterly State and Local Agricultural Limit of Liability
Z	A	Internal Adjustment Annual Regular
Z	E	Internal Adjustment Annual Military
Z	G	Internal Adjustment Annual State and Local
Z	I	Internal Adjustment Annual Self-Employed
Z	M	Internal Adjustment Annual Agricultural
Z	N	Internal Adjustment Annual Non-Profit
Z	O	Internal Adjustment Annual MGFE Tips MQGE Tips
Z	P	Internal Adjustment Annual Household
Z	Q	Internal Adjustment Annual MQFE MQGE

ERT	EET	Description
Z	S	Internal Adjustment Annual State and Local Tips
Z	T	Internal Adjustment Annual Tips
Z	V	Internal Adjustment Annual State and Local Limit of Liability
Z	W	Internal Adjustment Annual State and Local Agricultural
Z	X	Internal Adjustment Annual State and Local Agricultural Limit of Liability
O	I	Tape Self-Employed from IRS
D	E	Accepted and Changed to DA

Entries also contain information on the relevant tax year to which the entry applies, as well as the Employer Identification Number (EIN).

8.2. Description of MEF Data Elements

The following pages contain the list of data elements in the MEF master file that are particularly relevant for research. They have been divided into two sections: (1) data elements from the Summary Segment, and (2) data elements from the Posted Detail Segment. Within each section, the data elements are presented in alphabetical order. The page headers note the data element that is being described on a given page.

MEF Data Elements from the Summary Segment

Data element	Description
DOB	Date of Birth of Primary
DOD	Date of Death
ERN	FICA Earnings Annually 1951-present
FST-YR-EARNINGS	First Year of FICA Earnings After 1950
LST-YR-EARNINGS	Last Year of FICA Earnings
RACE	Race of Account Number Holder
SEX	Sex of Account Number Holder
SSN	Account Number (SSN or CAN)
SUM-QC	Quarters of Coverage Annually for 1951-1977
TOTAL-EARNINGS-3750	Cumulative Earnings 1937 to 1950
TOTAL-EARNINGS-5177	Cumulative Earnings 1951 to 1977
TOTAL-EARNINGS-78TD	Cumulative Earnings 1978 to Date
TOTAL-QC4750	Cumulative Quarters of Coverage 1947 to 1950
TOTAL-QC5177	Cumulative Quarters of Coverage 1951 to 1977

MEF Data Elements from the Posted Detail Segment

Data element	Description
EET	Earnings Type of Employment
EIN	Employer Identification Number
ERT	Earnings Report Type
ERY	Earnings Report Year
ETC	Earnings Total Compensation
TRN	Total FICA Earnings

8.2.1. DOB Date of Birth of Primary

DESCRIPTION AND PURPOSE

This data element provides the month and year of birth for the individual represented by this SSN.

POSSIBLE VALUES

Character 6 position
The format is MMCCYY

MM – month
CC – century
YY – year

USAGE NOTES

This data element is not completely reliable, especially for historical years. There were periods when DOB updates to MEF from the MBR were not made. DOB is much more reliable for recent years. Researchers who need the most accurate DOB information should obtain this from the MBR or Numident.

8.2.2. DOD Date of Death

DESCRIPTION AND PURPOSE

This data element provides the month and year of death for the individual represented by this SSN

POSSIBLE VALUES

Character 6 position
The format is MMCCYY.

USAGE NOTES

As per agreement, states need only provide month and year of death. However, some states also provide the day of death.

There are cases where DOD information exists on the MEF, but not appear on the MBR. This occurs when a death was reported by a funeral home for an individual who had never worked; hence, for these individuals, no MBR record was ever created.

After 1978 this field on the MEF is considered unreliable. The MBR or Numident are preferred sources for establishing DOD.

8.2.3. ERN FICA Earnings Annually 1951-present

DESCRIPTION AND PURPOSE

This data element indicates FICA earnings by year. It is located on the Summary Segment.

POSSIBLE VALUES

Money format - $$$$$$$$$$cc.

USAGE NOTES

This data element series is not available prior to 1951.

This data element is capped at the FICA taxable maximum for the corresponding year. Uncapped income is available in data element ETC (Earnings Total Compensation) on the Detail Segment.

This data element sums all FICA postings to the detail segment, creating an annual “net” value.

8.2.4. FST-YR-EARNINGS First Year of FICA Earnings After 1950

DESCRIPTION AND PURPOSE

This data element represents the first year of earnings data for this earner on the MEF summary segment.

POSSIBLE VALUES

Character 4 position
0000 - Inactive
1950 - Indicates a partial record
1951 and on - Indicates an active record

USAGE NOTES

This data element is set the first time an individual reports FICA earnings on a W-2 form posted to the MEF detail segment. However, it is *not* subsequently adjusted if another W-2 form later cancels out the initially reported earnings. To calculate this data element accurately, it is necessary to check the summary record annual FICA earnings fields to determine the actual first year of FICA earnings.

8.2.5. LST-YR-EARNINGS Last Year of FICA Earnings

DESCRIPTION AND PURPOSE

This field represents the last year of earnings data for this earner on the summary segment of the MEF.

POSSIBLE VALUES

Character 4 position
CCYY
0000 - Inactive
1950 - Partial Record, all earnings prior to 1950
1951 and on - Ending year of earnings

USAGE NOTES

To calculate this data element accurately, it is necessary to check the summary record annual FICA earnings fields to determine the actual last year of FICA earnings.

8.2.6. RACE Race of Account Number Holder

DESCRIPTION AND PURPOSE

This data element indicates the race of the worker represented on this MEF record.

POSSIBLE VALUES

Character 1 position
A = Asian or Pacific Islander
B = Black
H = Hispanic
I = North American Indian or Eskimo
O = Other
U = White

USAGE NOTES

This field is optional on input by the applicant.

Prior to 1982 ethnic data were not collected. From 1982 through 1988, collection was mandatory. In 1989 it became optional.

Hispanic (H) and North American Indian or Eskimo (I) codes are no longer in use.

This data element is not completely reliable, especially for historical years. Researchers who need the most accurate information should obtain this from the MBR or Numident.

8.2.7. SEX Sex of Account Number Holder

DESCRIPTION AND PURPOSE

This field indicates the sex of the worker represented on this MEF record.

POSSIBLE VALUES

Character 1 position
F = Female
M = Male
U = Unknown

USAGE NOTES

Although this data element has always existed on the file, it has not always been mandatory to collect this information; thus, the data element may be unknown.

Unknowns also arise because, at time of data transfer from hardcopy, information may have been illegible

This data element is not completely reliable, especially for historical years. Researchers who need the most accurate information should obtain this from the MBR or Numident.

8.2.8. SSN Account Number (SSN or CAN)

DESCRIPTION AND PURPOSE

This data element contains the SSN of the worker represented on this record.

POSSIBLE VALUES

Numeric 9 position

XXX-YY-ZZZZ

Area: XXX (001-999). Assigned based on geographic area of the U.S. Exceptions include:

- 700s - Railroad Retirement beneficiaries. Some of the 700s are now being released to states that have used up their initial allocation.
- 800s – Not yet used for SSNs.
- 900s – Not yet used for SSNs. Some numbers in this series were "pseudo numbers" given to welfare benefits (1974-early 1990s). These are not included in the Numident file, but they exist on other administrative files.

Group: YY (01-99). Time of issue: Even numbers are assigned first (02-98), followed by odd numbers (01-99).

Serial: ZZZZ (0001-9999). Serial number.

USAGE NOTES

New data are added to the MEF whenever SSA receives W-2 information for this SSN. In general, an MEF record is created when the corresponding Numident record is created. However, if there is no existing record for this SSN, a new record is created after checking the SSN against the Numident file.

8.2.9. SUM-QC Quarters of Coverage Annually for 1951-1977

DESCRIPTION AND PURPOSE

This field indicates quarters of FICA coverage by year for the earner represented on this MEF record.

POSSIBLE VALUES

Numeric 1 position
Range 0 to 4
0 – No quarters of coverage
1-4 – 1-4 quarters of coverage

USAGE NOTES

This data element series exists for years 1951-1977 (i.e., SUM-QC51, SUM-QC52…SUM-QC77). It is not available after 1977 because of the switch to annual reporting of FICA earnings. However, summary data elements aggregating a range of years are available, including TOTAL-QC-4750 for the period preceding 1951.

SUM-QC data elements are derived from records of quarters of coverage from non-agricultural wages, agriculture wages, and self-employment have been summed and top-coded at 4 quarters per year.

8.2.10. TOTAL-EARNINGS-3750 Cumulative Earnings 1937 to 1950

DESCRIPTION AND PURPOSE

This data element contains a summary of total earnings for 1937-1950.

POSSIBLE VALUES

Money format - $$$$$$$$$$cc

USAGE NOTES

"Total Earnings" are defined as Wage and Salary FICA -covered earnings plus Self-Employment SECA-covered earnings; in other words, this field represents all FICA earnings. Its components are thus capped at the FICA maximum.

8.2.11. TOTAL-EARNINGS-5177 Cumulative Earnings 1951 to 1977

DESCRIPTION AND PURPOSE

This data element contains a summary of total earnings for 1951-1977.

POSSIBLE VALUES

Money Format - $$$$$$$$$$cc

USAGE NOTES

"Total Earnings" are defined as Wage and Salary FICA-covered earnings plus Self-Employment SECA-covered earnings; in other words, this field represents all FICA earnings.

8.2.12. TOTAL-EARNINGS-78TD Cumulative Earnings 1978 to Date

DESCRIPTION AND PURPOSE

This data element contains a summary of total earnings for 1978-to date.

POSSIBLE VALUES

Money Format - $$$$$$$$$$cc

USAGE NOTES

"Total Earnings" are defined as Wage and Salary FICA-covered earnings plus Self-Employment SECA-covered earnings; in other words, this field represents all FICA earnings.

8.2.13. TOTAL-QC4750 Cumulative Quarters of Coverage 1947 to 1950

DESCRIPTION AND PURPOSE

This data element contains a summary of total quarters of coverage from 1947-1950.

POSSIBLE VALUES

Numeric 2 position
Range 00 through 16
0 – No quarters of coverage
1-16 – 1-16 quarters of coverage

USAGE NOTES

None.

8.2.14. TOTAL-QC5177 Cumulative Quarters of Coverage 1951 to 1977

DESCRIPTION AND PURPOSE

This data element contains a summary of total quarters of coverage from 1951-1977.

POSSIBLE VALUES

Numeric 2 position
Range 0 to 68

0	–	No quarters of coverage
1-68	–	1-68 quarters of coverage

USAGE NOTES

None.

8.2.15. EET Earnings Type of Employment

DESCRIPTION AND PURPOSE

This data element describes the type of employment that generated the income reported on this entry (W-2).

POSSIBLE VALUES

Character 1 position
A – Regular
C – Postable self-employment Medicare
E – Military
G – State and local
H – Medicare in excess of FICA
I – Self employment
M – Agricultural
N – Nonprofit
O – MQGE Tips
P – Household
Q – Medicare Qualified Government Employee
R – Railroad
S – State and local tips
T – Tips
V – Limit of liability (state and local)
W – State and local (agricultural)
X – State and local agricultural (limit of liability)

USAGE NOTES

When used in conjunction with Earnings Report Type (ERT), this data element will permit identifying the precise type of W-2 form represented by this entry.

8.2.16. EIN Employer Identification Number

DESCRIPTION AND PURPOSE

This data element provides a unique employer ID.

POSSIBLE VALUES

Alphanumeric 9 position
Nine-character string.

USAGE NOTES

All Earnings items except self-employment contain a nine-digit EIN. Self-employment items contain nine digits of information, consisting of a two-digit Internal Revenue District (IRD), a one-digit self-employment urban option field, a one-digit tab rate year, and five digits whose content depends on the year and type of the self-employment report.

If the self-employment report is for a year prior to 1978 or for fiscal 1978, the fifth position carries the number of credited quarters of coverage and positions 6-9 describe the quarterly coverage pattern. If the self-employment report is for an accounting year after 1977 or a fiscal year after 1978, 5-9 always contain zeros.

This data element allows aggregation of Detail Entries to the employer level.

8.2.17. ERT Earnings Report Type

DESCRIPTION AND PURPOSE

This data element describes the type of employment or action represented by this entry.

POSSIBLE VALUES

Character 1 position
A – Current FICA
C – Current W-2P
D – Current non-FICA
E – Current corrected FICA
F – Current corrected non-FICA
G – Current corrected W-2P
I – Delinquent FICA
H – Scouting detail with zero FICA
L – Delinquent corrected FICA
M – Pre-annual reporting quarterly from suspense
N – Pre-annual reporting self-employment from suspense
O – Tape self-employment
P – 7010 annual
Q – 7010 quarterly
R – Unreported tips quarterly
S – External adjustment quarterly
T – Unreported tips annual
U – External adjustment annual
W – Quarterly current
X – Quarterly delinquent
Y – Internal adjustment quarterly
Z – Internal adjustment annual
1 – Posting adjustment
2 – Posting adjustment from GERM process

USAGE NOTES

When used in conjunction with Earnings Type of Employment (EET), this data element will permit identifying the precise type of W-2 form represented by this entry.

8.2.18. ERY Earnings Report Year

DESCRIPTION AND PURPOSE

This data element on a Posted Detail entry contains the tax year to which this entry applies.

POSSIBLE VALUES

Numeric 4 postion
Four-digit number.

USAGE NOTES

None.

8.2.19. ETC Earnings Total Compensation

DESCRIPTION AND PURPOSE

This data element is part of the Posted Detail Segment. It represents total taxable wages. It is not capped at the FICA maximum. However, it does not include any pre-tax payments to IRAs, retirement annuities, independent child care expense accounts, or other deferred compensation.

POSSIBLE VALUES

Monetary value with two implied decimal fractions.

USAGE NOTES

This data element corresponds to Box 1 on the W-2 form.

8.2.20. TRN Total FICA Earnings

DESCRIPTION AND PURPOSE

This data element represents earnings subject to the FICA tax for this entry. It is capped at the FICA limit for the relevant tax year.

POSSIBLE VALUES

Monetary value with two implied decimal fractions.

USAGE NOTES

These Detail Segment entries correspond to earnings amounts appearing in Boxes 3 (FICA wages) and 7 (FICA tips) on the W-2 form. (They are part of a repeating entry and appear once for Box 3 and once for Box 7.)

A negative value represents a credit.

8.3. MEF-Based Extracts

The MEF has no widely used recurring extracts. The CWHS, which is built from the MEF and other data sources, is described in Chapter 10.